

Our ref:  
Your ref:

Nicola Bishop  
Chief Finance Officer  
Trafford Town Hall  
Talbot Road  
Stretford, M32 0YT.

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**Grant Thornton UK LLP**  
4 Hardman Square  
Spinningfields  
Manchester  
M3 3EB  
T +44 (0)161 953 6900  
F +44 (0)161 953 6901

8 January 2019

Dear Nicola

**Certification work for Trafford Council for the year ended 31 March 2018**

We are required to certify the Housing Benefit subsidy claim submitted by Trafford Council (the Council). This certification typically takes place six to nine months after the claim period and represents a final but important part of the process to confirm the Council's entitlement to funding.

The Local Audit and Accountability Act 2014 gave the Secretary of State power to transfer Audit Commission responsibilities to other bodies. Public Sector Audit Appointments (PSAA) took on transitional responsibilities for HB COUNT issued by the Audit Commission in February 2015

We have certified the Housing Benefit subsidy claim for the financial year 2017/18 relating to subsidy of £56 million. We issued a qualification letter to the DWP dated 21 November 2018 reporting on the misclassification of Rent Allowance eligible overpayments which has been a recurring issue reported on in recent years.

Further details are set out in Appendix A.

The indicative fee for 2017/18 for the Council was based on the actual 2015/16 certification fees, reflecting the amount of work required by the auditor to certify the Housing Benefit subsidy claim that year. The indicative scale fee set by PSAA for the Council was £15,963.

Yours sincerely

Mark Heap

For Grant Thornton UK LLP

**Appendix A - Details of claims and returns certified for 2017/18**

<b>Claim or return</b>	<b>Value</b>	<b>Amended?</b>	<b>Amendment (£)</b>	<b>Qualified?</b>	<b>Comments</b>
Housing benefits subsidy claim	£56,064,434	No	Nil	Yes	We issued a Qualification Letter to the DWP reporting on misclassification of Rent Allowance overpayments (see details below)

Findings from certification of Housing Benefits subsidy claim

We selected a random sample of 40 cases from cell 114 (Rent allowances – eligible overpayments) due to errors in prior years. This identified 4 cases (total value £128) where overpayments totalling £128 had been misclassified as eligible overpayments. All of this amount should have been classified in Cell 113 (LA error and administrative delay overpayments) not in cell 114. Consequently, cell 114 is overstated and cell 113 is correspondingly understated. There is no effect on cell 094 (Rent allowances – total benefit granted).